

Appendix F

Certifying Officials Outside the Finance and Accounting Office/Defense Accounting Office

F-1. Payment certification

Under 31 U.S.C. 3528(a) all Federal disbursements must be certified as being accurate, proper, and legal. The U.S. Treasury Department is the only Federal agency empowered to disburse Federal funds but that power has been delegated to disbursing officers within the military departments. The individual officially designated to disburse Federal funds within the DoD is the finance and accounting officer/defense accounting officer. Under Title 7 of the GAO Policy and Procedures Manual, that designated finance and accounting officer/defense accounting officer holds pecuniary liability for all disbursements he or she makes. If an erroneous, improper, or illegal disbursement is made, the finance and accounting officer/defense accounting officer can be held accountable for the money disbursed.

F-2. Outside certifying officials

The finance and accounting officer/defense accounting officer can delegate his or her authority to certify the accuracy, propriety, and legality of payments to an individual either within or outside the finance and accounting office. That individual then holds joint liability with the finance and accounting officer/defense accounting officer and, depending on the results of an investigation, can be held totally or jointly liable for any erroneous, improper, or illegal payments he or she certifies.

F-3. Processing vouchers by outside certifying officials

Vouchers prepared and certified outside the finance and accounting office/defense accounting office (precertified vouchers) are processed in the same manner as those vouchers prepared within the vendor pay office. Precertified vouchers are routed directly to the disbursing office (DO) for payment.

F-4. Auditing precertified vouchers

Finance and accounting officers/defense accounting officers will establish either prepayment or post payment audits of these precertified vouchers; statistical sampling procedures may be used for this audit. If these audits reveal that the outside certifying official is certifying erroneous or improper vouchers, the finance and accounting officer/defense accounting officer must ensure that the official is retrained to prepare vouchers in accordance with (IAW) governing regulations. If the audits reveal any evidence of possible fraudulent certifications, finance and accounting officers/defense accounting officers must inform the criminal investigation department of their local military police. Finance and accounting

officers/defense accounting officers have the authority to revoke the appointment of any outside certifying official they deem incapable of properly performing precertification duties.

F-5. Appointment of outside certifying official

a. Personnel who are to certify vouchers as being correct and ready for payment will be nominated for appointment by their commander or supervisor. The finance and accounting officer/defense accounting officer must agree to the appointment. The appointment is, in fact, a mutual agreement: An outside official cannot force the finance and accounting officer/defense accounting officer to accept an appointed official but neither can the finance and accounting officer/defense accounting officer force an organization to appoint an outside certifying official. By virtue of appointing a certifying official, the appointing organization consents to audits of the procedures used by the certifying official. Before accepting any precertified vouchers from an outside official, the finance and accounting officer/defense accounting officer will provide training in the legal ramifications of certifications and in procedures to properly prepare vouchers for payment.

b. The appointment document will include, at a minimum, the following information about the nominated official:

- (1) The department or organization.
- (2) The name, grade/rank, and social security number (SSN) of the official.
- (3) Class/type of voucher or other payments the official will be authorized to certify.
- (4) Duration of the appointment.
- (5) A statement that the appointment establishes an agency relationship between the certifying official and the finance and accounting officer/defense accounting officer and that the certifying official can be held pecuniarily liable for vouchers certified.
- (6) A statement that the certifying official meets the required qualifications.
- (7) A place for the finance and accounting officer/defense accounting officer to signify agreement to the appointment.

c. Qualified civilians, officers, and enlisted personnel may be appointed as certifying officials.

d. Certifying officials must possess the following qualifications:

- (1) Background/experience in preparing vouchers.
- (2) Knowledge of the subject area for which vouchers are prepared (that is, vendor pay).

e. Appointing officials are responsible for:

- (1) Appointing certifying officials.
- (2) Forwarding DD Forms 577 (Signature Cards) for their certifying officials to the servicing FAO/DAO.
- (3) Notifying the finance and accounting officer/defense accounting officer when there has been a change in certifying officials by rescinding the

previous appointment document and issuing a new appointment document.

(4) Making certifying officials available for training in their certification duties.

f. Certifying officials are responsible for:

(1) Ensuring that the vouchers they certify are correct, proper, and legal.

(2) Signing for receipt of written and oral instructions provided by the finance and accounting officer/defense accounting officer and confirming that he or she understands the responsibility and liability of the appointment.

(3) Obtaining the signature block for the finance and accounting officer/defense accounting officer and signing for him or her. (NOTE: The U.S. Property and Fiscal Officer (USPFO) within the U.S. Army National Guard will use their own signature block on vouchers they certify.)